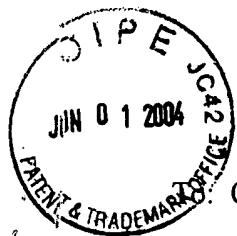


IFW AR
2822



May 25, 2004

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Fr: Stephen B. Ackerman, Reg. No. 37,761
28 Davis Avenue
Poughkeepsie, N.Y. 12603

Subject:

Serial No.	10/002,987	11/30/01
F. DAI ET AL		
"A NOVEL METHOD TO ACHIEVE STI PLANARIZATION"		
Grp. Art Unit: 2822	PAMELA E. PERKINS	

RESPONSE FINAL PATENT OFFICE ACTION

Dear Sir:

In response to the Final Office Action dated May 6, 2004, please consider the following remarks concerning the above-identified application for patent:

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on May 26, 2004.

Rosemary L. S. Pike. Reg # 39,332

Signature Rosemary L. S. Pike
Date May 25, 2004